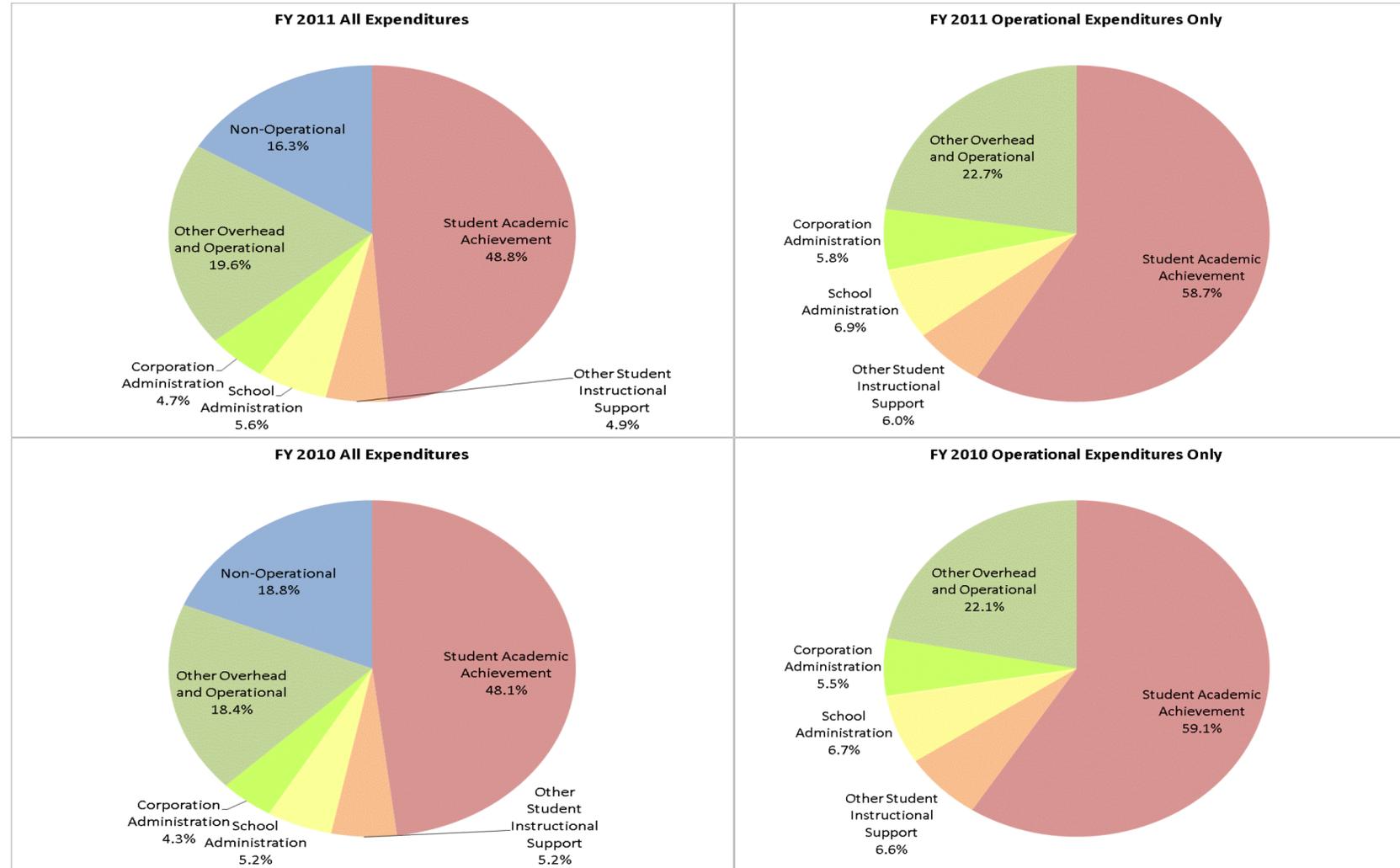


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Cowan Community School Corp (1900)

Cowan Community School Corp (1900)

Student Instructional Category	FY01 % of Total		FY06 % of Total		FY10 % of Total		FY11 % of Total	
	FY 2001	Exp	FY 2006	Exp	FY 2010	Exp	FY 2011	Exp
Student Academic Achievement	\$2,592,075	52.7%	\$2,542,795	35.5%	\$3,217,457	48.1%	\$3,093,091	48.8%
Student Instructional Support	\$508,237	10.3%	\$553,211	7.7%	\$697,753	10.4%	\$666,803	10.5%
Overhead and Operational	\$1,064,293	21.6%	\$1,323,838	18.5%	\$1,519,607	22.7%	\$1,544,669	24.4%
Nonoperational	\$754,192	15.3%	\$2,738,861	38.3%	\$1,260,748	18.8%	\$1,036,066	16.3%
Grand Total	\$4,918,796		\$7,158,705		\$6,695,565		\$6,340,628	

	FY 2001	FY 2006	FY 2010	FY 2011
Student Instructional Expenditures (Academic Achievement plus Support)	63.0%	43.2%	58.5%	59.3%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Cowan Community School Corp (1900)

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten			\$145,518	\$162,526			12%
	11100 Regular Programs; Elementary	\$762,446	\$780,965	\$1,256,245	\$1,153,525	51%	48%	-8%
	11200 Regular Programs; Middle/Junior High	\$49,184	\$1,195			-100%	-100%	
	11300 Regular Programs; High School	\$986,176	\$880,155	\$1,181,143	\$1,202,424	22%	37%	2%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs				\$6,336			
	11590 Other Vocational Education Programs	\$5,496				-100%		
	11630 Regular Programs; Alternative Education Programs; High School	\$5,275				-100%		
	12110 Gifted And Talented; Gifted and Talented	\$12,953	\$11,206	\$30,467	\$28,059	117%	150%	-8%
	12310 Physical Impairment; Orthopedic Impairment	\$8,696				-100%		
	12340 Physical Impairment; Hearing Impairment	\$11,919				-100%		
	12420 Emotional Disabilities; Emotional Disabilities; All Others		\$2,019	\$6,860			-100%	-100%
	12610 Learning Disability	\$70,507	\$97,873	\$149,065	\$149,162	112%	52%	0%
	12710 Equal Opportunity At Risk	\$30,339		\$79,301	\$70,689	133%		-11%
	12810 Special Education Preschool	\$19,761	\$33,339	\$3,291		-100%	-100%	-100%
	12900 Other Special Programs		\$5,426	\$4,231	\$18,386		239%	335%
	14300 Summer School Programs; High School	\$9,217	\$5,543			-100%	-100%	
	16100 Remediation Testing	\$320				-100%		
	16200 Preventive Remediation	\$4,332		\$12,440	\$25,711	494%		107%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat	\$46,219	\$25,959	\$34,232	\$38,802	-16%	49%	13%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$6,715	\$12,410	\$15,928	\$15,497	131%	25%	-3%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other			\$24,450				-100%
	22110 Improvement of Instruction; Service Area Direction			\$39	\$39			0%
	22130 Improvement of Instruction; Instructional Staff Training		\$2,300				-100%	
	22190 Improvement of Instruction; Other Improvement of Instructional Services		\$325	\$249			-100%	-100%
	22220 Library/Media Services; School Library	\$58,759	\$61,507	\$82,226	\$76,512	30%	24%	-7%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$7,627	\$34,649	\$182		-100%	-100%	-100%
	22360 Instruction, Related Technology; Network Support		\$41,622	\$127,633	\$103,676		149%	-19%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$33,614	\$67,644	\$63,216	\$40,940	22%	-39%	-35%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks		\$1,596				-100%	
	25570 Textbooks for Rent or Resale; Materials and Supplies		\$445	\$740	\$806		81%	9%
	26497 2007 Account Code - Teachers Retirement Fund	\$56,333	\$73,690					
Student Academic Achievement Total		\$2,185,890	\$2,139,868	\$3,217,457	\$3,093,091	42%	45%	-4%
Student Instructional Support								
	21220 Guidance Services; Counseling Services	\$36,010	\$56,588	\$129,400	\$105,291	192%	86%	-19%
	21340 Health Services; Nurse Services	\$20,964	\$23,596	\$28,913	\$29,242	39%	24%	1%
	21420 Psychological Testing	\$45,469	\$55,924	\$64,921	\$45,594	0%	-18%	-30%
	21430 Psychological Counseling	\$15,393		\$49,447	\$53,376	247%		8%
	21490 Other Psychological Services	\$6,051	\$7,267	\$7,786	\$8,423	39%	16%	8%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$46,679	\$51,573	\$67,440	\$68,604	47%	33%	2%
	24100 Office of The Principal	\$240,750	\$260,511	\$349,845	\$356,272	48%	37%	2%
Student Instructional Support Total		\$411,316	\$455,458	\$697,753	\$666,803	62%	46%	-4%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$5,795	\$6,413	\$23,863	\$15,041	160%	135%	-37%
	23150 Board of Education; Legal Services	\$268	\$150	\$369	\$95	-65%	-37%	-74%
	23160 Board of Education; Promotion Expenses	\$1,016	\$937	\$4,780	\$65	-94%	-93%	-99%
	23190 Board of Education; Other Governing Body Services	\$3,854	\$6,039	\$4,506	\$4,264	11%	-29%	-5%
	23210 Executive Administration; Office of The Superintendent	\$137,090	\$182,175	\$234,575	\$257,080	88%	41%	10%
	25150 Fiscal Services; Payroll Services	\$24,558				-100%		
	25191 Other Fiscal Services; Refund of Revenue	\$1,996	\$1,984	\$15,934	\$18,153	> 500%	> 500%	14%
	25193 Other Fiscal Services; Printed Forms			\$193	\$392			103%
	25195 Other Fiscal Services; Bank Account Service Charge			\$3,908	\$5,186			33%
	25196 Other Fiscal Services; Cash Change			\$550	\$250			-55%
	25400 Planning, Research, Development and Evaluation			\$15				-100%
	25920 Ditch Assessments	\$60				-100%		
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$314,580	\$402,339	\$509,266	\$480,642	53%	19%	-6%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$718				-100%		

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Cowan Community School Corp (1900)

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$45,321	\$37,352	\$34,841	\$34,656	-24%	-7%	-1%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds		\$836					
	26499 2007 Account Code - Other	\$6,849						
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$204				-100%		
	26600 Operation and Maintenance of Plant Services; Security Services	\$3,301	\$904	\$1,008	\$560	-83%	-38%	-44%
	26700 Operation and Maintenance of Plant Services; Insurance	\$14,457	\$65,790	\$47,245	\$50,413	249%	-23%	7%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plan	\$994	\$87	\$3,746	\$2,568	158%	> 500%	-31%
	27010 Student Transportation; Service Area Direction		\$24,839	\$30,753	\$36,638		48%	19%
	27100 Student Transportation; Vehicle Operation	\$59,272	\$64,094	\$97,657	\$101,970	72%	59%	4%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$19,394	\$33,410	\$35,889	\$51,061	163%	53%	42%
	27400 Student Transportation; Purchase of School Buses	\$1,058	\$36,770	\$69,750	\$68,843	> 500%	87%	-1%
	27500 Student Transportation; Insurance on Buses	\$4,065	\$4,290	\$3,499	\$8,186	101%	91%	134%
	27700 Student Transportation; Contracted Transportation Services	\$152,663	\$112,629	\$65,380	\$61,570	-60%	-45%	-6%
	27900 Student Transportation; Other Student Transportation Services	\$4,252	\$5,248	\$6,962	\$8,840	108%	68%	27%
	31100 Food Services Operations; Service Area Direction		\$4,560				-100%	
	31200 Food Services Operations; Food Preparation and Dispensing	\$171,490	\$225,440	\$322,599	\$335,682	96%	49%	4%
	31900 Other Food Services	\$385	\$1,618	\$2,321	\$2,515	> 500%	55%	8%
Overhead and Operational Total		\$973,642	\$1,217,902	\$1,519,607	\$1,544,669	59%	27%	2%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$175				-100%		
	33200 Community Recreation	\$1,639	\$1,740	\$5,852	\$345	-79%	-80%	-94%
	33300 Civic Services	\$175				-100%		
	33400 Athletic Coaches	\$53,848	\$41,344	\$69,678	\$61,426	14%	49%	-12%
	33930 Latch Key Kid Program	\$38,434	\$37,415	\$24,639	\$24,178	-37%	-35%	-2%
	33990 Other Community Services; Other			\$109				-100%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$657	\$147,119			-100%	-100%	
	43000 Facilities Acquisition and Construction; Professional Services	\$11,111	\$96,588	\$6,276	\$7,361	-34%	-92%	17%
	45100 Building Acquisition, Construction and Improvements	\$71,674	\$1,552,951	\$38,859	\$3,258	-95%	-100%	-92%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$108,289	\$86,630			-100%	-100%	
	45400 Building Acquisition, Construction and Improvement; Sports Facilities		\$5,001	\$1,477		-100%	-100%	-100%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	-\$14,037	\$33,928	\$24,619	\$25,157	-26%		2%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment		\$135,376	\$2,642		-100%	-100%	-100%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$65,512	\$124,514	\$28,883	\$17,617	-73%	-86%	-39%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction		\$319			-100%		
	51100 Debt Services; Principal on Debt; Bonds		\$119,531	\$115,000	\$120,000		0%	4%
	52100 Debt Services; Interest on Debt; Bonds		\$19,641	\$22,031	\$16,595		-16%	-25%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$18,692				-100%		
	53300 Debt Services; Lease Rental; School Buses ; Principal	\$9,477				-100%		
	54200 Common School Fund; Principal	\$366,047	\$319,453	\$622,917	\$527,083	44%	65%	-15%
	54250 Common School Fund; Interest			\$297,621	\$229,479			-23%
	59100 Other Debt Services Obligations; Registrars Fee			\$145	\$3,565			> 500%
	60700 Nonprogramed Charges; Scholarships	\$500				-100%		
Nonoperational Total		\$732,193	\$2,721,550	\$1,260,748	\$1,036,066	42%	-62%	-18%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$19,901	\$25,769					
	26492 2007 Account Code - Social Security	\$202,125	\$217,812					
	26493 2007 Account Code - Workmen's Compensation	\$9,591	\$19,034					
	26494 2007 Account Code - Group Insurance	\$343,119	\$327,588					
	26496 2007 Account Code - Unemployment Compensation	\$6,096	\$99					
	26498 2007 Account Code - Severance / Early Retirement Pay	\$34,925	\$33,624					
Prorated By Fund Total		\$615,756	\$623,927					